TAXATION LAW (TAX)

TAX 140. Taxation of Business Entities. 3 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 800. Writing Requirement (Tax). 1-4 Credit Hours.
Requisite: Plan of Tax LLM.
Components: THI.
Grading: GRD.

TAX 801. Individual Research. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: THI.
Grading: GRD.

TAX 802. Individual Research - Tax. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: THI.
Grading: GRD.

TAX 900. Tax Planning Skills. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 901. Introduction to U.S. International Policy. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 902. Taxation of Closely Held Corporations. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 903. Comparative Transfer Pricing. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 904. Introduction to Corporate Tax. 3 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 905. Corporate Tax I. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 906. U.S. Tax Policy: Current Topics. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
TAX 907. Advanced Individual Tax Issues: Families and Lower Income Taxpayers. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 908. Taxation of Executive Compensation. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 909. Basic Real Estate Tax. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 910. Income Tax of Trusts and Estates. 3 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 912. Trans Involv Consolid Groups. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 913. Adv Tx Corp Part Sub. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 914. Tax Planning and Drafting. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 915. International Inbound. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 916. International: Outbound. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 917. Representing High Net Worth Individuals. 2 Credit Hours.
n/a
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
Typically Offered: Spring.

TAX 918. International Trans Europe. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
TAX 920. Advanced Intl Tax Planning. 1 Credit Hour.

Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 922. Limitations On Loss Utilization. 1 Credit Hour.

Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 923. Structuring Latin American Investments into the U.S.. 1 Credit Hour.

Components: LEC.
Grading: GRD.

TAX 924. Structuring U.S. Investments into Latin America. 2 Credit Hours.

Components: LEC.
Grading: GRD.

TAX 925. Introduction to U.S. Tax System. 4 Credit Hours.

Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 926. Taxation of Athletes and Entertainers. 1 Credit Hour.

Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 927. Taxation of Global Shipping Operations. 2 Credit Hours.

Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 928. Tax Issues Relating to Cryptocurrency and Blockchain. 1 Credit Hour.

Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 929. Advanced Business Tax Controversy. 1 Credit Hour.

This course examines a variety of tax controversy topics that affect U.S. businesses. The tax controversy issues discussed in this course are involved in audits and litigation with U.S. businesses of all forms and sizes. Topics for discussion include IRS listed transactions, transfer pricing, micro-captive insurance arrangements, and more. Students will have the opportunity in this course to analyze the issues presented, prepare arguments, and discuss/advise in such a way that a tax practitioner might when faced with the same issues. The individual topics for this course will come from a mix of corporate, partnership, and international tax perspectives. Pre-Reqs: Federal Income Tax, Corporate Tax or Tax of Business Entities Co-Req: Partnership Tax, recommended co-requisite: International: Outbound
Components: LEC.
Grading: GRD.
Typically Offered: Offered by Announcement Only.

TAX 930. International Transactions Latin America. 1 Credit Hour.

Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 931. Investing in Sports: From Athletes & Venture Capital to Private Equity and Spacs. 1 Credit Hour.

Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
TAX 932. The Digital Economy and International Taxation - National and International Responses. 1 Credit Hour.

Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
Typically Offered: Offered by Announcement Only.

TAX 943. Federal Tax Procedure. 2 Credit Hours.

Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 946. Federal Wealth Transfer Tax. 2 Credit Hours.

Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 947. Partnership Tax II. 2 Credit Hours.

Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
Typically Offered: Fall & Spring.

TAX 948. Corporate Tax. 3 Credit Hours.

Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 949. Property Transactions. 1 Credit Hour.

Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 950. Partnership Tax. 3 Credit Hours.

Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 954. Federal Criminal Tax Practice. 1 Credit Hour.

Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
Typically Offered: Fall & Spring.

TAX 957. Tax Exempt Organizations. 1 Credit Hour.

Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 958. Estate Planning. 2 Credit Hours.

Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
Typically Offered: Fall & Spring.
TAX 961. Tax Accounting. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
Typically Offered: Fall & Spring.

TAX 962. Tax Policy. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 963. Tax Research and Writing. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 964. Advanced Corporate Tax. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
Typically Offered: Fall & Spring.

TAX 965. Tax Issues relating to Movement of Foreign Tech Founders into Miami in the 21st Century. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 968. Tax Accounting. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 971. Taxation of Investment Funds. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 972. Taxation of Special Entities. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
Typically Offered: Fall & Spring.

TAX 973. Income Tax Treaties. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
Typically Offered: Fall & Spring.

TAX 977. State and Local Tax. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 980. Tax Characterization. 2 Credit Hours.
Components: LEC.
Grading: GRD.
TAX 983. Financial Instruments. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
Typically Offered: Fall & Spring.

TAX 984. Introduction to Financial Instruments. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 985. Cross Border Taxation of Financial Instruments. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 990. Corporate Tax II. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 991. Partnership and Property II. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 999. Introduction to US Law (LLM). 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.